

## ABSTRACT OF THE DISCLOSURE

The present invention is characterized in that gettering is performed such that impurity regions to which a noble gas element is added are formed in a semiconductor film and the metallic element included in the semiconductor film is segregated into the impurity regions by laser annealing. Also, a reflector is provided under a substrate on which a semiconductor film is formed. When laser light transmitted through the semiconductor film substrate is irradiated from the front side of the substrate, the laser beam is reflected by the reflector and thus the laser light can be irradiated to the semiconductor film from the rear side thereof. Laser light can be also irradiated to low concentration impurity regions overlapped with a portion the gate electrode. Thus, an effective energy density in the semiconductor film is increased to thereby effect recovery of crystallinity and activation of the impurity element.